March 24, 1987

1987 INTERPROVINCIAL COMPARISON OF PERSONAL TAXES

(Note: Provinces which have announced their 1987 Budgets in Bold Face)

$20,000	British Columbia	Alberta	Saskatchewan	Manitoba	Ontario	Quebec	New Brunswick	Nova Scotia	Prince Edward Island	Newfoundland
Provincial Income Tax	799	777	783	760	775	533	876	899	853	930
Tax Credits/Rebates	<380>	<320>		<533>	<197>	<73>				
Health Premiums	504	432	-	-	714					
Retail Sales Tax	231	-	148	298	309	306	419	374	331	574
Gasoline Tax	227	135	-	240	224	369	208	265	243	265
TOTAL TAXES	1,381	1,024	931	765	1,825	1,135	1,503	1,538	1,427	1,769

The tables are based upon a taxpayer claiming a spouse and two children (one child aged 6 or under and one child aged 7 to 11). Total income includes earned income and family allowance payments (at 1987 rates). In order to compensate for the different family allowance payments in Quebec and Alberta, earned income in these provinces is correspondingly adjusted. In addition to personal exemptions, the employment expense deduction and CPP/QPP and UI contributions calculated at 1987 rates are deducted in computing tax. Gross Quebec personal income tax has been reduced by 16.5% of federal basic tax in respect of contracting out of certain federal-provincial programs. Provision is made in the calculation for provincial tax reductions where applicable.

Tax credits and rebates refer to provincial income tax credits and grants or rebates designed to reduce the burden of property taxes. The taxpayer is assumed to own a home upon which $1,000 in property taxes is paid.

Health premiums are annual family premiums for hospital insurance and medical services.

Gasoline tax based on annual consumption of 2,700 litres of leaded fuel. British Columbia and Manitoba levy a surcharge on leaded fuel; taxes on unleaded gasoline would be $173 in British Columbia and $216 in Manitoba.

Sales tax figures are taken from Saskatchewan's 1986 comparisons and adjusted for 1987 rate changes in British Columbia and Manitoba; tax base changes are not included.

All amounts rounded to nearest dollar.

Source: Based on tables presented in 1986 Saskatchewan Budget, updated by Manitoba Department of Finance.

March 24, 1987

1987 INTERPROVINCIAL COMPARISON OF PERSONAL TAXES

(Note: Provinces which have announced their 1987 Budgets in Bold Face)

$30,000	British Columbia	Alberta	Saskatchewan	Manitoba	Ontario	Quebec	New Brunswick	Nova Scotia	Prince Edward Island	Newfoundland
Provincial Income Tax	1,791	1,811	2,023	1,994	1,739	2,222	1,965	2,017	1,913	2,087
Tax Credits/Rebates	<380>	<320>		<423>	<3>					
Health Premiums	504	432	-	-	714					
Retail Sales Tax	346		222	446	464	459	628	560	496	861
Gasoline Tax	227	135	-	240	224	369	208	265	243	265
TOTAL TAXES	2,488	2,058	2,245	2,257	3,138	3,050	2,801	2,842	2,652	3,213

The tables are based upon a taxpayer claiming a spouse and two children (one child aged 6 or under and one child aged 7 to 11). Total income includes earned income and family allowance payments (at 1987 rates). In order to compensate for the different family allowance payments in Quebec and Alberta, earned income in these provinces is correspondingly adjusted. In addition to personal exemptions, the employment expense deduction and CPP/QPP and UI contributions calculated at 1987 rates are deducted in computing tax. Gross Quebec personal income tax has been reduced by 16.5% of federal basic tax in respect of contracting out of certain federal-provincial programs. Provision is made in the calculation for provincial tax reductions where applicable.

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Health premiums are annual family premiums for hospital insurance and medical services.

Gasoline tax based on annual consumption of 2,700 litres of leaded fuel. British Columbia and Manitoba levy a surcharge on leaded fuel; taxes on unleaded gasoline would be $173 in British Columbia and $216 in Manitoba.

Sales tax figures are taken from Saskatchewan's 1986 comparisons and adjusted for 1987 rate changes in British Columbia and Manitoba; tax base changes are not included.

All amounts rounded to nearest dollar.

Source: Based on tables presented in 1986 Saskatchewan Budget, updated by Manitoba Department of Finance.

March 24, 1987

1987 INTERPROVINCIAL COMPARISON OF PERSONAL TAXES

(Note: Provinces which have announced their 1987 Budgets in Bold Face)

$40,000	British Columbia	Alberta	Saskatchewan	Manitoba	Ontario	Quebec	New Brunswick	Nova Scotia	Prince Edward Island	Newfoundland
Provincial Income Tax	3,033	3,033	3,329	3,615	2,945	4,210	3,328	3,416	3,240	3,534
Tax Credits/Rebates	<380>	<320>		<325>						
Health Premiums	504	432								
Retail Sales Tax	461		297	595	714					
Gasoline Tax	227	135		240	618	611	837	747	661	1,149
TOTAL TAXES	3,845	3,280	3,626	4,125	224	369	208	265	243	265
					4,501	5,190	4,373	4,428	4,144	4,948

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